

IN THE MATTER OF THE  
REVALUATION OF THE  
CITY OF JERSEY CITY

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Order to Implement a Municipal-  
Wide Revaluation

TO: The Tax Assessor, Mayor  
And Members of the Governing  
Body and all other responsible  
officials of the  
City of Jersey City

WHEREAS, the Hudson County Board of Taxation, pursuant to N.J.S.A. 54:4-2.27, adopted the percentage level of taxable value of real property for the County of Hudson of 100 percent of true value;

WHEREAS, the Hudson County Board of Taxation, pursuant to its statutory duty to revise, correct and equalize the assessed value of all property in the respective taxing districts (N.J.S.A. 54:4-47), has determined that the assessment of the City of Jersey City results in an unequal distribution of the tax burden within said municipality;

WHEREAS, pursuant to N.J.S.A. 54:3-13, the Hudson County Board of Taxation has the responsibility to secure the taxation of all property within Hudson County at its taxable value in order that all property, except as exempt by law, shall bear its full, equal and just share of taxes;

WHEREAS, it is the regular policy of the Hudson County Board of Taxation to review the measurements of uniformity and accuracy of assessments of each taxing district within Hudson County in accordance with the standards of N.J.S.A. 18:12A-1.14 to assure the proper distribution of the local property tax burden in each municipality;

WHEREAS, the ratio of assessed value to true value for the City of Jersey City is 26.75 and the general coefficient of deviation of the City of Jersey City is 31.14;

WHEREAS, this statistical pattern reflects an assessment pattern for the City of Jersey City which lacks uniformity and which does not conform to the assessment standard of 100% of true value established by Hudson County Board of Taxation.

It is Ordered on this 30th day of April 2010, that:

1. The City of Jersey City and its tax assessor shall implement a municipal-wide revaluation to be completed by September 30, 2012 and be effective for the 2013 tax year.

2. The tax assessor for the City of Jersey City shall, within 60 days from the date of the approval of this order by the Director of the Division of Taxation, submit a proposed plan for compliance with this revaluation order. The plan shall indicate whether the municipality proposes to enter into a contract with a qualified revaluation firm for purposes of accomplishing a revaluation of all taxable real property within the municipality pursuant to N.J.S.A. 54:1-35.36 and shall further indicate the date upon which it proposes to begin implementation of the program and the time estimated to be required for completion of the revaluation.

3. The governing body of the City of Jersey City shall take all necessary action to enter into a contract for revaluation in accordance with the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., and the Local Budget Law, N.J.S.A. 40A:4-1 et seq., including, but not limited to, preparation of the revaluation contract and the appropriation of the monies to fund the revaluation contract.

4. The procedure to be utilized by the municipality in awarding the revaluation contract to a revaluation firm shall be made pursuant to the provisions of the Local Public Contracts Law, N.J.S.A. 40:11-1 et seq., and the Local Budget Law, N.J.S.A. 40A:4-1 et seq., and shall not be delayed as a result of the municipality's utilization of either the public bidding or other available procedure for purposes of securing a qualified revaluation firm.

5. The governing body of the City of Jersey City shall prepare the necessary specifications for the revaluation contract and submit a copy thereof to the Hudson County Board of Taxation. The specifications shall conform to the applicable provision of law and the standards adopted by the Director, Division of Taxation, as reflected in N.J.S.A. 18:12-4.1 et seq. and in the Real Property Appraisal Manual for New Jersey Assessors. All income producing property must be reassessed using all three approaches to value.

6. The City of Jersey City following the awarding of the revaluation contract, shall submit the proposed revaluation contract to the Director, Division of Taxation, for his review and approval pursuant to the provisions of N.J.S.A. 54:1-35.36 and shall submit a copy of the revaluation contract to the Hudson County Board of Taxation.

7. The tax assessor of the City of Jersey City shall submit written reports on the first day of each month during the implementation of the revaluation program to the Hudson County Board of Taxation. The reports shall set forth specifically the progress and status of the revaluation of all property in The City of Jersey City, including the precise nature of the program adopted to accomplish the revaluation, the amount of monies appropriated and expended therefore, the nature and status of any municipal ordinance or resolution introduced by the municipal governing body relating to the revaluation program and the funding therefore, the number of the line items completed and left to be completed in

connection with the revaluation and the amount of time needed to complete each phase of the revaluation.

8. As part of the revaluation program, the municipality is required to maintain an up-to-date tax map. The tax map must be submitted to the Director, Division of Taxation in accordance with N.J.S.A. 18:12-4.7 for review and approval in accordance with existing standards. The commencement of the revaluation program requires the availability of an up-to-date tax map. In the event the tax map requires revision, such revision shall be immediately commenced in order to effectuate an up-to-date tax map. The progress reports to be submitted pursuant to this order shall include a discussion as to the status of the tax map revision.

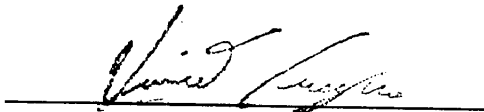
9. The revaluation firm shall perform the revaluation on behalf of and as an agent of the tax assessor and the tax assessor shall be responsible for monitoring all phases of the revaluation work to insure the proper implementation of the revaluation program.

## HUDSON COUNTY BOARD OF TAXATION



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**Robert Doria, President**

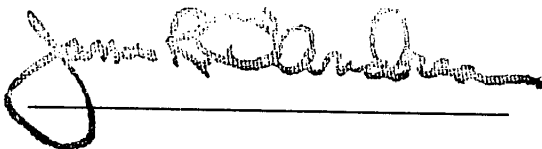


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**Vincent Cuseglio, Commissioner**

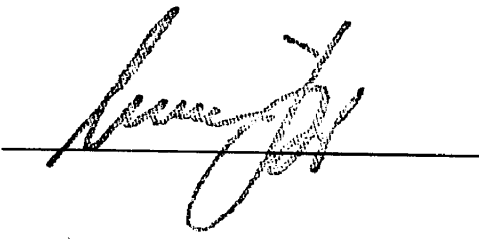
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**Kevin McKenna, Commissioner**

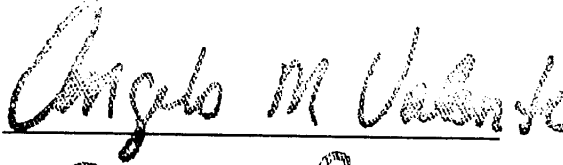


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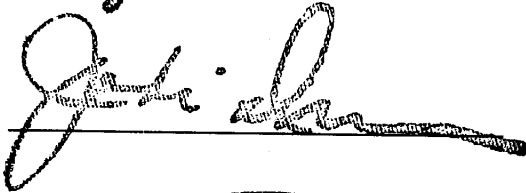
**James D'Andrea, Commissioner**



Nick Fargo, Commissioner




Angelo Valente, Commissioner



Jodi Drennan, Commissioner

Attest:

  
Don Kenny,  
Tax Administrator

# HUDSON COUNTY BOARD OF TAXATION

in accordance with N.J.S.A. 54:1-35.36, the within order is hereby approved.

Cheryl Fulmer  
Acting Director, Division of Taxation  
Department of the Treasury  
State of New Jersey